Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years	Remarks
610463.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
610463.010	1 Containing embroidery or lace, or figured		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
610463.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	
6104.69	**Of other textile materials**																							
610469.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610469.010	1 Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610469.020	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	
61.05	**Men's or boys' shirts, knitted or crocheted**																							
6105.10	**Of cotton**																							
	1 Open shirts, polo shirts and similar shirts																							
610510.011	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610510.011	(1) Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610510.012	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years	Remarks
610510.012	(2) Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610510.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610510.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6105.20	**Of man-made fibres**																							
	1 Open shirts, polo shirts and similar shirts																							
	(1) Containing embroidery or lace, or figured																							
610520.011	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610520.011	- Of synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610520.012	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610520.012	- Of artificial fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	(2) Other																							
610520.013	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610520.013	- Of synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea